## IN THE UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF TEXAS DALLAS DIVISION

JONATHAN MARSHALL, SR.	§	
Petitioner,	§ §	
	§ e	Calaria -1 Nr. 2.07 CD 00/ I
V.	§ s	Criminal No. 3:87-CR-086-L
UNITED STATES OF AMERICA	<b>§</b> <b>§</b>	
Respondent.	§ §	

## **ORDER**

Petitioner, a criminal defendant convicted in 1987 of aiding and abetting in the preparation of false income tax returns, filed an application for writ of error *coram nobis* on May 6, 2010, to challenge his 1987 conviction. United States Magistrate Judge Jeff Kaplan was chosen by random selection to handle matters in this case. On June 4, 2010, the magistrate judge entered Findings and Recommendation of the United States Magistrate Judge ("Report"). After having found that Petitioner has failed to show an entitlement to a writ of error *coram nobis*, he recommends that Petitioner's application be denied. Petitioner filed no objections to the Report.

Petitioner's application appears to challenge his prior conviction on multiple unsubstantiated grounds. The magistrate judge set forth the test for a writ of error *coram nobis*, which requires that a petitioner must "demonstrate that he is suffering civil disabilities as a consequence of the criminal convictions and that the challenged error is of sufficient magnitude to justify the extraordinary relief." *United States v. Castro*, 26 F.3d 557, 559 (5th Cir. 1994) (quotations and citation omitted). That petitioner must then show that such relief is necessary to correct errors "which result in a complete miscarriage of justice." *Id.* Petitioner has failed to satisfy either prong of the test; he

simply alleges in conclusory fashion that his conviction was improper. The court agrees with the magistrate judge's analysis and determines that the application should be denied.

Having reviewed the application, record, applicable law, and Report in this case, the court **determines** that the magistrate judge's findings and conclusions are correct. They are therefore **accepted** as those of the court. Accordingly, Petitioner's application for writ of error *coram nobis* is **denied**.

It is so ordered this 22nd day of June, 2010.

Sam G. Lindsay

United States District Judge